



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 24 जनवरी, 2000/4 माघ, 1921

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 13 जनवरी, 2000

संख्या ई० एक्स०एन०एफ(17)-1/95.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मनोरंजन शुल्क अधिनियम, 1968(1968 का 12) की धारा 23 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राजपत्र, हिमाचल प्रदेश में 9-12-1969 को प्रकाशित अधिसूचना संख्या 14-46/68-ई० एण्ड टी०, तारीख 25-3-1969 द्वारा अधिसूचित हिमाचल प्रदेश एन्टरटेनमेंट ड्यूटी रूलज, 1969 का और संशोधन करके निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश एन्टरटेनमेंट ड्यूटी (संशोधन) रूलज, 1999 है।

(2) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रदत्त होंगे।

2. नियम 16-सी(C) का अन्तः स्थापन.—हिमाचल प्रदेश एन्टरटेनमेंट ड्यूटी रूलज, 1969 (जिसमें इसमें इसके बाद उक्त नियम निर्दिष्ट किया गया है) के नियम 16(B) के पश्चात् निम्नलिखित नियम 16-सी (C) को अन्तः स्थापित किया जाएगा:—

“16-C. *Maintenance of record and submission of returns of television exhibition.*—

(1) Every proprietor providing any television exhibition connection shall maintain a list of connection holders in Form H.E.D. 27.

(2) Every such proprietor shall submit to the Entertainment Tax Officer concerned quarterly return in Form H.E.D. 28 along with proof of payment of entertainment duty in Form H.E.D. 6 for each month of the quarter to which the return relates within the period specified in sub-section (3) of section 11 of the Act.

3. *Substitution of rule 17.*—For the existing rule 17 of the said rules, the following shall be substituted, namely:—

*Notice of demand.*—“17 (1) Every proprietor shall make payment of entertainment duty by means of challan in Form H.E.D. 6.

(2) If any sum is payable by the proprietor, under the Act or these rules, the Entertainment Tax Officer shall serve a notice in Form H.E.D. 5 and shall also fix a date not less than thirty days from the date of service, by which the proprietor shall furnish the receipt of challan in proof of such payment.

(3) When the challan is produced, the Entertainment Tax Officer concerned shall make the necessary entry in the personal file of the proprietor.”

4. *Addition of Forms H.E.D. 27 and H.E.D. 28.*—After Form H.E.D. 26 of the said rules, the following Forms shall be added, namely:—

#### FORM H.E.D. 27

[See sub-rule (1) of the rule 16-C of the Himachal Pradesh Entertainments Duty Rules, 1969]

#### LIST OF CONNECTION HOLDERS OF TELEVISION EXHIBITION

Name and address of proprietor of television exhibition. ....

Sl. No.	Name of the connection holder	Complete address	Payment/fee for admission	Period for which connection has been provided	
				From	To

Full Signature.....

Complete Name.....

FORM H.E.D. 28

[See sub-rule (2) of rule 16-C of the Himachal Pradesh Entertainments Duty Rules, 1969]

Quarterly return to be furnished by the proprietor providing television exhibition connections.

1. Name and address of proprietor.....
2. Complete address of the place of entertainment.....
3. Name of the quarter.....

Sl. No.	Total No. of connection holders	Total charges recovered during the quarter	Amount of entertainment duty payable	Amount of entertainment duty paid with T.R. No. and date (monthwise)
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Date.....

Full Signatures.....

Complete Name.....

I, the above named.....residing at.....  
.....do hereby solemnly affirm and declare that the contents of  
this return are true to the best of my knowledge and belief.

Date.....

Full signatures.....

Complete Name.....

आदेश द्वारा,  
अजय मित्तल,  
आयुक्त एवं सचिव।

[Authoritative English text of Government Notification No. EXN-F (17)1/95, dated 13-1-2000 as required under clause (3) of Article 348 of the constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 13th January, 2000

No. EXN-F (17) 1/95.—In exercise of the powers conferred by section 23 of the Himachal Pradesh Entertainments Duty Act, 1968 (Act No. 12 of 1968), the Governor of Himachal

Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Entertainments Duty Rules, 1969 notified *vide* notification No. 14-46/68-E&T, dated 25-3-1969, published in Rajpatra, Himachal Pradesh on 9-12-1969, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Entertainments Duty (Amendment) Rules, 1999.

(2) These rules shall come into force from the date of publication in Rajpatra, Himachal Pradesh.

2. *Insertion of rule 16-C.*—After rule 16-B of the Himachal Pradesh Entertainments Duty Rules, 1969 (hereinafter referred the said rules), the following rule 16-C shall be inserted, namely:—

“16-C. *Maintenance of record and submission of returns of television exhibition.*—(1) Every proprietor providing any television exhibition connection shall maintain a list of connection holders in Form H. E. D. 27.

(2) Every such proprietor shall submit to the Entertainment Tax Officer concerned quarterly return in Form H.E.D. 28 alongwith proof of payment of entertainment duty in Form H.E.D. 6 for each month of the quarter to which the return relates within the period specified in sub-section (3) of section 11 of the Act.

3. *नियम 17 का प्रतिस्थापन.*—उक्त नियमों के नियम 17 के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात:—

*Notice of demand.*—“17 (1) Every proprietor shall make payment of entertainment duty by means of challan in Form H. E. D. 6.

(2) If any sum is payable by the proprietor, under the Act or these rules, the Entertainment Tax Officer shall serve a notice in Form H. E. D. 5 and shall also fix a date not less than thirty days from the date of service, by which the proprietor shall furnish the receipt of challan in proof of such payment.

(3) When the challan is produced, the entertainment Tax Officer concerned shall make the necessary entry in the personal file in the proprietor.”

4. प्ररूप एच0 ई0 डी0 27 और एच0 ई0 डी0 28 का जोड़ा जाना.—उक्त नियमों के प्ररूप एच0 ई0 डी0 26 के पश्चात् निम्नलिखित प्ररूपों (फारमों) को जोड़ा जाएगा, अर्थात् :—

FORM H. E. D. 27

[See sub-rule (1) of the rule 16-C of the Himachal Pradesh Entertainments Duty Rules, 1969]

LIST OF CONNECTION HOLDERS OF TELEVISION EXHIBITION

Name and address of proprietor of television exhibition.....

Sl. No.	Name of the connection holder	Complete address	Payment/fee for admission	Period for which connection has been provided	
				From	To

Full signature.....  
Complete name.....

FORM H. E. D. 28

[See sub-rule (2) of rule 16-C of the Himachal Pradesh Entertainments Duty Rules, 1969]

Quarterly return to be furnished by the proprietor providing television exhibition connections.

1. Name and address of proprietor.....
2. Complete address of the place of entertainment.....
3. Name of the quarter.....

Sl. No.	Total No. of connection holder	Total charges recovered during the quarter	Amount of entertainments duty payable	Amount of entertainments duty paid with T. R. No. and date (month-wise)
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Full Signatures.....

Date.....

Complete name.....

I, the above named .....residing at .....do hereby solemnly affirm and declare that the contents of this return are true to the best of my knowledge and belief.

Date.....

Full signatures.....

Complete name.....

By order,

**AJAY MITTAL**

*Commissioner-cum-Secretary.*